Supreme Court, U.S.
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No. _____

In The

Supreme Court of the United States

STEVEN M. BERESFORD

Petitioner

v.

INTERNAL REVENUE SERVICE,
US DEPARTMENT OF THE TREASURY
(UNITED STATES OF AMERICA)

Respondent

APPENDICES

A: DECISION OF THE DISTRICT COURT

B: MEMORANDUM OF THE NINTH CIRCUIT COURT OF APPEALS

C: ORDER OF THE NINTH CIRCUIT COURT OF APPEALS

D: SUPREME COURT CASES

APPENDIX A

OPINION OF THE DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF OREGON, Civil No. 00-293-KI OPINION AND ORDER, GARR M. KING, United States District Court Judge.

STEVEN M. BERESFORD, Ph.D. v. INTERNAL REVENUE SERVICE, U.S. GOVERNMENT DEPARTMENT OF THE TREASURY

Pro se plaintiff Steven Beresford files this action against the Internal Revenue Service and United States Government Department of the Treasury to obtain a refund of taxes, penalties, and interest. Beresford contends that the American tax system is based on voluntary compliance and that he has no legal obligation to file or pay income taxes. Before the court is the United States' motion to dismiss, plaintiff's motion for change of venue, and plaintiff's motion for default judgment.

DISCUSSION

1. Motion to Change Venue

Beresford's motion for a change of venue is actually a motion seeking my recusal. A judge is required to disqualify himself when his impartiality might be reasonably questioned, for example, where he has a personal bias concerning a party or personal knowledge of disputed facts, or when he has a financial or other interest in the subject matter which could be substantially affected by the outcome. 28

U.S.C. 455. Section 455 has no provision for referring the motion for recusal to another judge. Instead, it is self-enforcing on the part of the judge. United States v. Sibla, 624 F.2d 864, 867-68 (9th Cir. 1980)

Beresford lists several instances in which he disagrees with my actions or failures to rule on his requests. He points to nothing showing impartiality by me. I know of nothing. The motion is denied.

II. Motion for Default

Beresford moves for a default judgment because the government failed to file an answer.

Beresford insists that the United States is not a proper defendant and that attorneys from the Department of Justice and United States Attorney may not represent defendant. He also contends that there are two different legal entities named the United States of America.

The United States is the only proper defendant in a suit to recover a tax refund. It is to be substituted for other named defendants. 26 U.S.C. 7422 (f). His contention about different legal entities and which attorneys may represent the defendant are frivolous.

On May 2, 2000, I granted defendant's motion to extend its time to file a response to the complaint until June 7, 2000. On that day, defendant filed the pending motion to dismiss. A motion to dismiss on the grounds stated is to be filed before further pleadings, including the answer. F.R.C.P 12 (b). A default can only be taken when a party has failed to plead or otherwise defend as provided by the rules. F.R.C.P. 55

(a). The motion to dismiss is an example of "otherwise defending." The motion for a default is denied.

III Motion to Dismiss

Defendant moves to dismiss under Rules 12 (b)(1) and 12 (b)(6) for lack of subject matter jurisdiction and failure to state a claim upon which relief can be granted.

A motion to dismiss under Rule 12 (b)(6) will only be granted if it "appears beyond doubt that a plaintiff can prove no set of facts in support of his complaint which would entitle him to relief." Gilligan v. Jamco Development Corp., 108 F.3d 246, 248 (9th Cir. 1997). Normally, the review is limited to the complaint and all allegations of material fact are taken as true and viewed in the light most favorable to the non-moving party.

Beresford alleges the following facts. Based on his belief that the income tax system is based on voluntary compliance, Beresford wrote to the IRS to explain that he had chosen not to comply and would not be paying overdue taxes for 1987, 1988, and 1989. The IRS issued a federal tax lien against him, which it satisfied by withholding $14,609.97 from the sale of Beresford's house in October 1999. Beresford seeks to recover that sum plus interest and costs. He also seeks a permanent injunction "forbidding defendant from contacting him against his wishes and from directly or indirectly interfering in any other aspect of his life."

Defendant argues that Beresford's action fails to state a claim for relief under any of the relevant statutes.

The tax laws were amended in 1998 to provide for collection due process. Under 26 U.S.C. 6330 (d)(1), judicial review of an IRS determination is handled in the Tax Court, unless it does not have jurisdiction over the underlying tax liability. Because this case is about federal income taxes, the Tax Court, and not this district court has jurisdiction under 6330.

The district court does have jurisdiction over civil actions for the recovery of "any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority . . ." 28 U.S.C. 1346 (a)(1). Beresford's primary contention, that the federal income tax system is based on voluntary compliance, has been held to be "completely lacking in legal merit and patently frivolous." Lonsdale v. United States, 919 F.2d 1440, 1448 (10th Cir. 1990); Wilcox v. Commissioner of Internal Revenue, 848 F.2d 1007, 1008 (9th Cir. 1988).

Because Beresford's action lacks any merit, it provides no basis for an injunction. Moreover, the Anti-Injunction Act states: "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed." 26 U.S.C. 7421(a)

The Supreme Court has carved out an exception to the prohibition. If it is clear that under no circumstances could the government ultimately prevail, an injunction may issue if equity jurisdiction

otherwise exists. Enochs v. Williams Packing & Navigation Co., 370 U.S. 1,7 (1962) . That is not the case here.

In summary, this action fails to state a claim on which relief may be based.

CONCLUSION

The United States' motion to dismiss is granted. Plaintiff's motion for change of venue is denied. Plaintiff's motion for default judgment is denied. The action is dismissed with prejudice.

IT IS SO ORDERED

Dated this 13 day of July, 2000

(SIGNED) Garr M. King
United States District Court Judge

APPENDIX B:

MEMORANDUM OF THE COURT OF APPEALS

UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT. No. 00-35650, Civil No. 00-293-KI MEMORANDUM. Before LEAVY, THOMAS, and RAWLINSON, Circuit Judges.

STEVEN M. BERESFORD, Ph.D. v. INTERNAL REVENUE SERVICE, U.S. GOVERNMENT DEPARTMENT OF THE TREASURY

Steven Beresford Ph.D. appeals pro se the district court's order dismissing his action seeking a refund of federal income taxes, penalties, and interest and requesting a permanent injunction. The district court rejected a meritless Beresford's contention that he has no legal obligation to file or pay income taxes because the American income tax system is based upon voluntary compliance. See generally Wilcox v. Commissioner, 848 F.2d 1007, 1008 (9th Cir. 1988).

We reject as unavailing Beresford's contentions on appeal that the district court made a false statement, based its ruling upon a false statement, ignored legal precedent, ignored published statements made by the Internal Revenue Service, ignored published testimony by an IRS official, ignored federal statutes, and violated Beresford's due process rights to a fair trial.

AFFIRMED

(UNSIGNED) Dated 2/12/2001

APPENDIX C:

ORDER OF THE COURT OF APPEALS

UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT. No. 00-35650, Civil No. 00-293-KI MEMORANDUM. Before LEAVY, THOMAS, and RAWLINSON, Circuit Judges.

STEVEN M. BERESFORD, Ph.D. v. INTERNAL REVENUE SERVICE, U.S. GOVERNMENT DEPARTMENT OF THE TREASURY

Appellant's petition for rehearing en banc is construed as a petition for panel rehearing and petition for rehearing en banc. The panel has voted to deny appellant's petition for panel rehearing. Judges Thomas and Rawlinson have voted to deny the petition for rehearing en banc, and Judge Leavy so recommends.

The full court has been advised of the petition for rehearing en banc and no judge has requested a vote on whether to rehear the matter en banc. See F.R.A.P. 35.

The petition for panel rehearing and the petition for rehearing en banc are denied.

(UNSIGNED) Undated, Filed 5/17/2001

APPENDIX C:

LIST OF SUPREME COURT CASES CITING FLINT, STRATTON'S, STANTON, SOUTHERN PACIFIC, DOYLE, PECK, EISNER, MERCHANT'S, LOAN, BOWERS.

a) **FLINT v. STONE TRACY**
220 U.S. 107 (1911)

Texas v. United States, 476 U.S. 1151 (1986)
Zonne v. Minneapolis, 220 U.S. 187 (1911)
Werner v. Director of Taxation, 350 U.S. 492 (1956)
United States v. Pyne, 313 U.S. 127 (1941)
Anderson v. Broadway Co., 239 U.S. 69 (1915)
Equitable Life v. Pennsylvania, 238 U.S. 143 (1915)
Interborough Transit v. Sohmer, 237 U.S. 276 (1915)
United States v. Emery, 237 U.S. 28 (1915)
Meyer v. Wells Fargo & Co., 223 U.S. 298 (1912)
Eliot v. Freeman, 220 U.S. 178 (1911)
Quaker City v. Pennsylvania, 277 U.S. 389 (1928)
Doyle v. Mitchell Bros. Co., 247 U.S. 179 (1918)
Magruder v. Washington, 316 U.S. 69 (1942)
Higgins v. Commissioner, 312 U.S. 212 (1941)
Sonzinsky v. United States, 300 U.S. 506 (1937)
Northwestern Life v. Wisconsin, 275 U.S. 136 (1927)
Hump Hairpin v. Emmerson, 258 U.S. 290 (1922)
Fidelity v. Columbia Trust Co., 245 U.S. 54 (1917)
United States v. Whitridge, 231 U.S. 144 (1913)
McCoach v. Minehill, 228 U.S. 295 (1913)
Brushaber v. Union Pacific Co., 240 U.S. 1 (1916)
Barclay & Co. v. Edwards, 267 U.S. 442 (1925)
Cream of Wheat Co. v. Grand Forks, 253 U.S. 325 (1920)
United States v. Doremus, 249 U.S. 86 (1919)
Helvering v. Powers, 293 U.S. 214 (1934)

Hemphill v. Orloff, 277 U.S. 537 (1928)
Missouri Pacific v. Kansas, 248 U.S. 276 (1919)
Lehnhausen v. Lake Shore, 410 U.S. 356 (1973)
Tradesmen's Bank v. Oklahoma, 309 U.S. 560 (1940)
Milliken v. United States, 283 U.S. 15 (1931)
Kansas City v. Botkin, 240 U.S. 227 (1916)
Macallen v. Massachussetts, 279 U.S. 620 (1929)
Pittsburgh v. Aalco Parking, 417 U.S. 369 (1974)
Welch v. Henry, 305 U.S. 134 (1938)
Brush v. Commissioner, 300 U.S. 352 (1937)
Bromley v. McCaughn, 280 U.S. 124 (1929)
Willing v. Chicago Auditorium, 277 U.S. 274 (1928)
Bailey v. Drexel Furniture Co., 259 U.S. 20 (1922)
Stratton's v. Howbert, 231 U.S. 399 (1913)
Christoffel v. United States, 338 U.S. 84 (1949)
Henneford v. Silas Mason Co., 300 U.S. 577 (1937)
Metcalf & Eddy v. Mitchell, 269 U.S. 514 (1926)
Dawson v. Kentucky Distilleries, 255 U.S. 288 (1921)
Anglo-Chilean Nitrate v. Alabama, 288 U.S. 218 (1933)
Helvering v. Gerhardt, 304 U.S. 405 (1938)
Safe Deposit Co. v. Maryland, 280 U.S. 83 (1929)
La Belle Iron Co. v. United States, 256 U.S. 377 (1921)
Ohio Tax Cases v. United States, 232 U.S. 576 (1914)
Baltic Mining Co. v. Massachusetts, 231 U.S. 68 (1913)
United States v. Minnesota, 223 U.S. 335 (1912)
National Life v. United States, 277 U.S. 508 (1928)
Billings v. United States, 232 U.S. 261 (1914)
Morrisey v. Commissioner, 296 U.S. 344 (1935)
Pacific Co. v. Johnson, 285 U.S. 480 (1932)
Untermeyer v. Anderson, 276 U.S. 440 (1928)
Hammer v. Dagenhart, 247 U.S. 251 (1918)
Von Baumbach v. Sargent Land Co., 242 U.S. 503 (1917)
United States v. Sperry Corp., 493 U.S. 52 (1989)
Commissioner v. Groetzinger, 480 U.S. 23 (1987)
Educational Films v. Ward, 282 U.S. 379 (1931)
Evans v. Gore, 253 U.S. 245 (1920)

United States v. Mississippi, 412 U.S. 363 (1973)
State of New York v. United States, 326 U.S. 572 (1946)
Garcia v. San Antonio, 469 U.S. 528 (1985)
Yellin v. United States, 374 U.S. 109 (1963)
Heiner v. Donnan, 285 U.S. 312 (1932)
United States v. Rock Royal Co., 307 U.S. 533 (1939)
California Bankers Assn. v. Shultz, 416 U.S. 21 (1974)
Burnet v. Brooks, 288 U.S. 378 (1933)
Arizona v. California, 283 U.S. 423 (1931)
Hecht v. Mallet, 265 U.S. 144 (1924)
Smith v. Kansas City Title, 255 U.S. 180 (1921)
Portland Golf Club v. Commissioner, 497 U.S. 154 (1990)
Woolworth v. Taxation Dept., 458 U.S. 354 (1982)
Indiana v. Jackson, 283 U.S. 527 (1931)
Steward Machinery Co. v. David, 301 U.S. 548 (1937)

b) STRATTON'S INDEPENDENCE v. HOWBERT 231 U.S 399 (1913)

Dillon v. Strathearn Co., 248 U.S. 182 (1918)
Anderson v. Broadway Co., 239 U.S. 69 (1915)
Bowers v. Kerbaugh Empire Co., 271 U.S. 170 (1926)
Edwards v. Cuba R. Co., 268 U.S. 628 (1925)
Goldfield Mines Co., v. Scott, 247 U.S. 126 (1918)
Ricaud v. American Metal, 246 U.S. 304 (1918)
Helvering v. Independent Life, 292 U.S. 371 (1934)
Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)
Commissioner v. Glenshaw Glass, 348 U.S. 426 (1955)
Hill v. United States, 298 U.S. 460 (1936)
United States v. Biwabik Co., 247 U.S. 116 (1918)
Von Baumbach v. Sargent Land Co., 242 U.S. 503 (1917)
Burnet v. Harmel, 287 U.S. 103 (1932)
Merchant's Loan v. Smietkana, 255 U.S. 509 (1921)
Doyle v. Mitchell Bros. Co., 247 U.S. 179 (1918)
Southern Pacific Co. v. Lowe, 247 U.S. 330 (1918)

Anderson v. Helvering, 310 U.S. 404 (1940)
New York v. Graves, 300 U.S. 308 (1937)
Bromley v. McCaughn, 280 U.S. 124 (1929)
Oliver Iron Co. v. Lord, 262 U.S. 172 (1923)
Lukard v. Reed, 481 U.S. 368 (1987)
Burton-Sutton Co. v. Commissioner, 328 U.S. 25 (1946)
Douglas v. Commissioner, 322 U.S. 275 (1944)
Columbus Gas Co. v. P.U.C., 292 U.S. 398 (1934)
Commissioner v. Brown, 380 U.S. 563 (1965)
United States v. Kaiser, 363 U.S. 299 (1960)
Eisner v. Macomber, 252 U.S. 189 (1920)

c) **STANTON v. BALTIC MINING CO.**
240 U.S. 103 (1916)

Goldfield Mines Co. v. Scott, 247 U.S. 126 (1918)
Peck v. Lowe, 247 U.S. 165 (1918)
Helvering v. Independent Life, 292 U.S. 371 (1934)
Helvering v. Falk, 291 U.S. 183 (1934)
Burnet v. Thompson Oil Co., 283 U.S. 301 (1931)
United States v. Biwabik Co., 247 U.S. 116 (1918)
Von Baumbach v. Sargent Land Co., 242 U.S. 503 (1917)
Burnet v. Harmel, 287 U.S. 103 (1932)
Bromley v. McCaughn, 280 U.S. 124 (1929)
Iron Mining Co. v. Lord, 262 U.S. 172 (1923)
Morrisey v. Commissioner, 296 U.S. 344 (1935)
Willcuts v. Bunn, 282 U.S. 216 (1931)
Douglas v. Commissioner, 322 U.S. 275 (1944)
Evans v. Gore, 253 U.S. 245 (1920)
Eisner v. Macomber, 252 U.S. 189 (1920)

d) **SOUTHERN PACIFIC CO. v. LOWE**
247 U.S. 330 (1918)

Gulf Oil Co.,v. Lewellyn, 248 U.S. 71 (1918)
Peabody v. Eisner, 247 U.S. 347 (1918)
New Colonial Ice Co., v. Helvering, 292 U.S. 435 (1934)
Foster v. United States, 303 U.S. 118 (1938)
Burnet v. Commonwealth, 287 U.S. 415 (1932)
Weiss v. Stearn, 265 U.S. 242 (1924)
Moline Properties v. Commissioner, 319 U.S. 436 (1943)
Helvering v. Canfield, 291 U.S. 163 (1934)
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170 (1926)
Lynch v. Hornby, 247 U.S. 339 (1918)
MacLaughlin v. Alliance Co., 286 U.S. 244 (1932)
Lucas v. Alexander, 279 U.S. 573 (1929)
National Carbide v. Commissioner, 336 U.S. 422 (1949)
Burnet v. Harmel, 287 U.S. 103 (1932)
Merchant's Loan v. Smietkana, 255 U.S. 509 (1921)
Old Colony Co. v. Commissioner, 284 U.S. 552 (1932)
United States v. Phellis, 257 U.S. 156 (1921)
Maryland Casualty v. United States, 251 U.S. 342 (1920)
American Power Co. v. Securities, 325 U.S. 385 (1945)
La Belle Iron Co. v. United States, 256 U.S. 377 (1921)

e) **DOYLE v. MITCHELL**
247 U.S. 179 (1918)

United States v. Cleveland R. Co., 247 U.S. 195 (1918)
Foster v. United States, 303 U.S. 118 (1938)
Hays v. Gauley Mountain Coal Co., 247 U.S. 189 (1918)
Helvering v. Midland Mutual Life, 300 U.S. 216 (1937)
Burnet v. Logan, 283 U.S. 404 (1931)
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170 (1926)
Helvering v. Independent Life, 292 U.S. 371 (1934)
Burnet v. Sanford & Brooks Co., 282 U.S. 359 (1931)

United States v. Safety Car Heating, 297 U.S. 88 (1936)
Commissioner v. Glenshaw Glass, 348 U.S. 426 (1955)
Maclaughlin v. Alliance Ins. Co., 286 U.S. 244 (1932)
Burnet v. Thompson Oil & Gas Co., 283 U.S. 301 (1931)
Lucas v. Alexander, 279 U.S. 573 (1929)
Snyder v. Commissioner, 295 U.S. 134 (1935)
Merchant's Loan Co. v. Smietkana, 255 U.S. 509 (1921)
Southern Pacific Co., v. Lowe, 247 U.S. 330 (1918)
Old Colony R. Co. v. Commissioner, 284 U.S. 552 (1932)
Bromley v. McCaughn, 280 U.S. 124 (1929)
La Belle Iron Co. v. United States, 256 U.S. 377 (1921)
Lukard v. Reed, 481 U.S. 368 (1987)
United States v. Catto, 384 U.S. 102 (1966)
Eisner v. Macomber, 252 U.S. 189 (1920)

f) **PECK v. LOWE**
247 U.S. 165 (1918)

National Paper Co. v. Bowers, 266 U.S. 373 (1924)
Spalding Bros. v. Edwards, 262 U.S. 66 (1923)
Clyde v. Gilchrist, 262 U.S. 94 (1923)
Gillespie v. Oklahoma, 257 U.S. 501 (1922)
Matson Navigation Co. v. State, 297 U.S. 441 (1936)
Barclay & Co. v. Edwards, 267 U.S. 442 (1925)
U. S. Glue Co., v. Oak Creek, 247 U.S. 321 (1918)
Texas Transport v. New Orleans, 264 U.S. 150 (1924)
Underwood Co. v. Chamberlain, 254 U.S. 113 (1920)
Evans v. Gore, 253 U.S. 245 (1920)
Northwestern v. Minnesota, 358 U.S. 450 (1959)
New York v. Graves, 300 U.S. 308 (1937)
Metcalf & Eddy v. Mitchell, 269 U.S. 514 (1926)
Ozark Pipeline Co. v. Monier, 266 U.S. 555 (1925)
Atlantic v. Doughton, 262 U.S. 413 (1923)
Missouri v. Gehner, 281 U.S. 313 (1930)
Educational FIlms v. Ward, 282 U.S. 379 (1931)

Macallen v. Massachusetts, 279 U.S. 620 (1929)
Shaffer v. Carter, 252 U.S. 37 (1920)
Anglo-Chilean Corp. v. Alabama, 288 U.S. 218 (1933)
Helvering v. Gerhardt, 304 U.S. 405 (1938)
General Motors v. Washington, 377 U.S. 436 (1964)
National Life v. United States, 277 U.S. 508 (1928)
Colgate v. Harvey, 296 U.S. 404 (1935)
Eisner v. Macomber, 252 U.S. 189 (1920)

g) **EISNER v. MACOMBER**
252 U.S. 189 (1920)

Irwin v. Gavit, 268 U.S. 161 (1925)
Goodrich v. Edwards, 255 U.S. 527 (1921)
Walsh v. Brewster, 255 U.S. 536 (1921)
Merchant's Loan Co. v. Smietkana, 255 U.S. 509 (1921)
Koshland v. Helvering, 298 U.S. 441 (1936)
United States v. Phelps, 257 U.S. 156 (1921)
Commissioner v. Glenshaw Glass, 348 U.S. 426 (1955)
Healy v. Commissioner, 345 U.S. 278 (1953)
Foster v. United States, 303 U.S. 118 (1938)
Burnet v. Commonwealth, 287 U.S. 415 (1932)
Weiss v. Stearn, 265 U.S. 242 (1924)
Culligan v. Walker, 262 U.S. 134 (1923)
Miles v. Safe Deposit & Trust Co., 259 U.S. 247 (1922)
Beidler v. Commissioner, 282 U.S. 1 (1930)
Taft v. Bowers, 278 U.S. 470 (1929)
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170 (1926)
Marr v. United States, 268 U.S. 536 (1925)
Edwards v. Cuba R. Co., 268 U.S. 628 (1925)
United States v. Supplee-Biddle Co., 265 U.S. 189 (1924)
Helvering v. Bruun, 309 U.S. 461 (1940)
Helvering v. Independent Life, 292 U.S. 371 (1934)
Burnet v. Sanford & Brooks, 282 U.S. 359 (1931)
United States v. Swift & Co., 282 U.S. 468 (1931)

Posados v. Warner, Barnes & Co., 279 U.S. 340 (1929)
McDonald v. Maxwell, 274 U.S. 91 (1927)
Blatte Co. v. United States, 305 U.S. 267 (1938)
MacLaughlin v. Alliance Ins. Co., 286 U.S. 244 (1932)
Lucas v. Alexander, 279 U.S. 573 (1929)
Burnet v. Harmel, 287 U.S. 103 (1932)
Rhode Island Hospital v. Doughton, 270 U.S. 69 (1926)
Helvering v. Gowran, 302 U.S. 238 (1937)
State of New York v. Graves, 300 U.S. 308 (1937)
Helvering v. Stockholms Enskilda, 293 U.S. 84 (1934)
Metcalf & Eddy v. Mitchell, 269 U.S. 514 (1926)
Helvering v. Griffiths, 318 U.S. 371 (1943)
Commissioner v. Kowalski, 434 U.S. 77 (1977)
La Belle Iron Co. v. United States, 256 U.S. 377 (1921)
Lukard v. Reed, 481 U.S. 368 (1987)
United States v. Davis, 397 U.S. 301 (1970)
United States v. Safety Car Heating, 297 U.S. 88 (1936)
Skelley Oil Co. v. Phillips Oil Co., 339 U.S. 667 (1950)
National Carbide v. Commissioner, 336 U.S. 422 (1949)
United States v. Donruss Co., 393 U.S. 297 (1969)
United States v. Kaiser, 363 U.S. 299 (1960)
First National v. State of Maine, 284 U.S. 312 (1932)
Rutkin v. United States, 343 U.S. 130 (1952)
Cottage Savings v. Commissioner, 499 U.S. 554 (1991)
Commissioner v. Fink, 483 U.S. 89 (1987)
Commissioner v. Culbertson, 337 U.S. 733 (1949)
Helvering v. Gerhardt, 304 U.S. 405 (1938)
Evans v. Gore, 253 U.S. 245 (1920)
Ivan Allen Co. v. United States, 422 U.S. 617 (1975)
James v. United States, 366 U.S. 213 (1961)
Commissioner v. Wodehouse, 337 U.S. 369 (1949)
Green v. United States, 356 U.S. 165 (1958)
Adamson v. State of California, 332 U.S. 46 (1947)
Monroe v. Pape, 365 U.S. 167 (1961)

h) **MERCHANT'S LOAN & TRUST CO. v. SMIETKANA, 255 U.S. 509 (1921)**

Eldorado Coal & Mining v. Mager, 255 U.S. 522 (1921)
Goodrich v. Edwards, U.S. 527 (1921)
Walsh v. Brewster, 255 U.S. 536 (1921)
Hellmich v. Hellmen, 276 U.S. 233 (1928)
Miles v. Safe Deposit & Trust Co., 259 U.S. 247 (1922)
Hartley v. Commissioner, 295 U.S. 216 (1935)
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170 (1926)
Edwards v. Cuba R. Co., 268 U.S. 628 (1925)
United States v. Supplee-Biddle Co., 265 U.S. 189 (1924)
Smietkana v. First Trust & Savings, 257 U.S. 602 (1922)
Blatt Co. v. United States, 305 U.S. 267 (1938)
Anderson v. Wilson, 289 U.S. 20 (1933)
MacLaughlin v. Alliance Ins. Co., 286 U.S. 244 (1932)
Lucas v. Alexander, 279 U.S. 573 (1929)
Snyder v. Commissioner, 295 U.S. 134 (1935)
Burnet v. Harmel, 287 U.S. 103 (1932)
United States v. Stewart, 311 U.S. 60 (1940)
United States v. Safety Car Heating, 297 U.S. 88 (1936)
Willcuts v. Bunn, 282 U.S. 216 (1931)
National Carbide v. Commissioner, 336 U.S. 422 (1949)
Commissioner v. Culbertson, 337 U.S. 733 (1949)

i) **BOWERS v. KERBAUGH-EMPIRE CO. 271 U.S. 170 (1926)**

United States v. Kirby Lumber Co., 284 U.S. 1 (1931)
Helvering v. American Chicle Co., 291 U.S. 426 (1934)
Breedlove v. Suttles, 302 U.S. 277 (1937)
Helvering v. Independent Life, 292 U.S. 371 (1934)
Burnet v. Sanford & Brooks Co., 282 U.S. 359 (1931)
Rogers' Estate v. Helvering, 320 U.S. 410 (1943)
Blatt Co. v. United States, 305 U.S. 267 (1938)